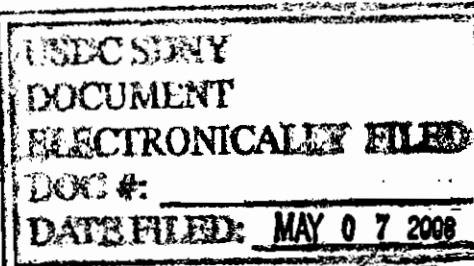


GANFER & SHORE, LLP

360 LEXINGTON AVENUE
 NEW YORK, NEW YORK 10017
 —
 TELEPHONE (212) 922-9250
 TELECOPIER (212) 922-9335

Ira Brad Matetsky, Esq.
 ext. 250
 E-mail: imatetsky@ganfershore.com



May 6, 2008

BY FACSIMILE

Honorable Laura Taylor Swain
 United States District Judge
 United States District Court for the
 Southern District of New York
 500 Pearl Street, Room 755
 New York, New York 10007

REBURN ENCL/MSK

Re: Wilson v. ImageSat International N.V., 07 Civ. 6176 (LTS)(DFE)

Dear Judge Swain:

We represent Plaintiffs in this action. Pursuant to leave granted by Your Honor, Plaintiffs previously filed a Sur-Reply Memorandum with supporting Declarations in connection with an issue newly raised in Defendants' reply papers on their motions to dismiss.

Enclosed please find two additional, very brief Declarations from non-party witnesses bearing on the issues addressed in the Sur-Reply Memorandum. One of these is executed by Jonathan Berger, a former principal of ImageSat's largest American investor, and the other by Menashe Broder, ImageSat's former CEO. The Court had imposed no limitation on the number of Declarations that Plaintiffs might submit in sur-reply, and as indicated, these Declarations are extremely brief. Owing to circumstances beyond Plaintiffs' control, we did not receive them from the non-parties in time to include them with our initial sur-reply papers.

Plaintiffs request leave to file these two short Declarations as part of their sur-reply submission on the pending motion to dismiss. Pursuant to Your Honor's individual practices, we advised all counsel of our intent to make this request and solicited their consent thereto. Counsel for Defendants ImageSat, IAI, and Elbit Systems have advised us that they do not consent.

Permission to file the supplemental declarations is
 granted.
 SO ORDERED.

Respectfully,

Ira Brad Matetsky

enclosures AURA TAYLOR SWAIN
 UNITED STATES DISTRICT JUDGE

cc: All counsel of record (by e-mail w/enclosures)